

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 64-Tennessee Valley Authority

Trading Partner/ Reciprocal Category	Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
Partner 21-Department of the Army						
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$10,151,421		\$0	\$10,151,421	Confirmed Reporting
	Trading Partner	\$5,173,843	\$4,977,578	\$0	\$5,173,843	\$4,977,578 Confirmed Reporting
Trading Partner Remarks: Army uses estimations based on prior quarters IRAS reports						
Partner 31-U.S. Nuclear Regulatory Commission						
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$15,300		\$0	\$15,300	Confirmed Reporting
	Trading Partner	\$1,700,100	\$1,684,800	\$0	\$1,700,100	\$1,684,800 Accounting Methodology Difference
Trading Partner Basis of Accounting: Not Stated						
Reporting Agency Remarks: NRC booking unbilled estimates/TVA booked actuals						
Trading Partner Remarks: NRC rcd an estimated accrued receivable;TVA did not rcd this accrual. NRC and TVA are discussing the acct						
Partner 68-Environmental Protection Agency						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$649,317		\$0	\$649,317	Confirmed Reporting
	Trading Partner	\$6,773,542	\$6,124,224	(\$5,557,579)	\$1,215,963	\$566,646 Accounting Error
Reporting Agency Remarks: EPA reporting error for unbilled A/R that belongs to TP 57						
Trading Partner Remarks: Incorrectly recorded un TP 64 for unbill Rec S/B TP 57						
Partner 89-Department of Energy						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$40,736,020		\$0	\$40,736,020	Confirmed Reporting
	Trading Partner	\$44,600,785	\$3,864,765	\$0	\$44,600,785	\$3,864,765 Unknown
Partner 97-Office of the Secretary of Defense-Defense Agencies						
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$31,007,907		\$0	\$31,007,907	Confirmed Reporting
	Trading Partner	\$1,815,823	\$29,192,084	\$0	\$1,815,823	\$29,192,084 Confirmed Reporting
Trading Partner Remarks: TVA is working w/DoD to resolve material differences and help identify the correct defense agency to whom the charges						

*Represents 'accounting error' and 'current year timing' differences only.